

**Darren M. Morton, Ed.D., CPRP, CMFO** *Comptroller* 

City Hall, One Roosevelt Square Mount Vernon, NY, 10550 (914) 665-2303

April 21, 2025

Mount Vernon City Council City Hall 1 Roosevelt Square Mount Vernon, NY 10550

RE: COMP2025-07 – Recommendation to Extend the Tax Interest Amnesty Program

Dear Honorable Members of the Mount Vernon City Council,

Previously, I submitted the List of Delinquent Taxes to your Honorable Body for approval to commence the In Rem and Tax Lien processes. In preparation for these proceedings—and considering the magnitude of delinquent property taxes—it has become evident that many property owners are facing significant financial hardship in meeting their tax obligations.

As a final effort to support these property owners and to avoid foreclosure or tax lien sale, in addition to the **installment payment plan**, I am proposing **renewed tax interest amnesty program**.

The installation payment option, which will benefit approximately 200 parcel owners who have already made the request, is contingent upon your approval of the proposed terms and conditions, submitted separately for your review.

The renewed tax interest amnesty program, while more of an immediate challenge for taxpayers, could provide greater long-term relief for the taxpayer and direct relief for the City. Therefore, I am recommending that we offer a final opportunity for interest and penalties amnesty on delinquent taxes. It is my hope that this initiative will encourage many property owners to bring their accounts current and avoid the consequences of lien enforcement and foreclosure, anticipated to commence in late June 2024.

As you are aware, the City Council initially passed a Tax Amnesty Program in 2023, which was later extended into 2024. This temporary initiative allowed owner-occupied one-, two-, and three-family homeowners to settle outstanding tax principal balances owed to the City and County, with the City waiving accrued interest for a limited time. However, its effectiveness was limited due to the City's obligation to cover unpaid school district taxes from 2017–2019. As such, property owners were required to pay those years in full, which proved to be a significant barrier for many.

Now that the City has paid the majority of the 2017–2019 outstanding school taxes to the Mount Vernon City School District (MVCSD), I propose we offer a **modified Tax Amnesty Program** that better reflects the current financial landscape and provides a more accessible path for property owners to achieve compliance.

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The proposed program would allow qualified taxpayers to:

- Settle City and County taxes owed prior to 2023, and
- Settle School taxes owed prior to 2020,

in exchange for 100% abatement of interest accrued after the taxes went to lien.

Eligibility for the program would require property owners to be current on:

- City and County taxes for 2023 through 2025, and
- School taxes for 2020 through 2024.

Although the City would be waiving interest, this initiative would result in immediate cash flow, help clear longstanding delinquent balances, and offer much-needed relief to our residents.

Accordingly, I respectfully recommend that the City Council adopt a resolution to **extend the Tax Interest Amnesty Program** to qualified, owner-occupied residential properties (one-, two-, and three-family homes). This extended program would allow eligible property owners to settle outstanding City, County, and School real property tax liens by paying the principal balance in full. The program would be in effect until the **close of business on June 13, 2025**.

If there are any questions, please do not hesitate to contact me. Thank you for your consideration and continued commitment to the financial and social well-being of our community.

Sincerely,

Darren M. Morton Ed. D., CPRP. CMFO

Comptroller

cc: Mayor

Law Department

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